

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	27 352	34 363	34 406	34 406	32 125	38 314	40 370	42 735
Service charges	-	-	28 909	42 436	39 996	39 996	38 142	46 519	54 794	65 699
Investment revenue	-	-	565	863	863	863	393	600	600	600
Transfers recognised - operational	-	-	41 578	27 270	47 585	47 585	43 680	55 439	66 596	73 109
Other own revenue	-	-	12 040	11 241	13 456	13 456	9 199	13 083	14 133	14 981
Total Revenue (excluding capital transfers and contributions)	-	-	110 444	116 173	136 306	136 306	123 538	153 955	176 494	197 124
Employee costs	-	-	37 280	45 712	46 441	46 441	44 575	51 818	56 981	62 288
Remuneration of councillors	-	-	9 871	10 837	9 851	9 851	10 520	11 491	12 456	13 502
Depreciation & asset impairment	-	-	5 603	5 659	5 659	5 659	2 290	5 263	5 652	5 992
Finance charges	-	-	43	167	41	41	871	36	32	29
Materials and bulk purchases	-	-	14 815	18 346	18 805	18 805	18 568	24 372	31 277	40 172
Transfers and grants	-	-	246	270	270	270	340	359	378	397
Other expenditure	-	-	45 780	55 220	54 968	54 968	54 936	60 405	69 359	74 044
Total Expenditure	-	-	113 637	136 211	136 034	136 034	132 100	153 743	176 135	196 423
Surplus/(Deficit)	-	-	(3 193)	(20 038)	272	272	(8 562)	212	359	701
Transfers recognised - capital	-	-	-	16 150	-	-	5 545	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	(3 193)	(3 888)	272	272	(3 017)	212	359	701
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	(3 193)	(3 888)	272	272	(3 017)	212	359	701
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	23 690	42 545	63 050	63 050	35 687	52 642	52 138	53 980
Transfers recognised - capital	-	-	18 895	37 018	63 049	63 049	13 369	52 642	52 138	53 980
Public contributions & donations	-	-	-	-	-	-	16 258	-	-	-
Borrowing	-	-	-	-	-	-	4 297	-	-	-
Internally generated funds	-	-	4 795	5 526	-	-	488	-	-	-
Total sources of capital funds	-	-	23 690	42 545	63 049	63 049	34 411	52 642	52 138	53 980
<u>Financial position</u>										
Total current assets	-	-	40 104	31 616	34 969	34 969	-	28 166	32 825	30 506
Total non current assets	-	-	203 792	220 001	217 001	217 001	-	248 025	272 346	299 050
Total current liabilities	-	-	26 949	19 450	20 580	20 580	-	16 374	24 590	22 349
Total non current liabilities	-	-	10 681	12 400	13 300	13 300	-	11 928	12 521	13 199
Community wealth/Equity	-	-	206 265	219 767	218 090	218 090	-	247 889	268 060	294 008
<u>Cash flows</u>										
Net cash from (used) operating	(11 115)	(7 630)	13 915	29 560	29 560	29 560	18 553	(10 517)	168	879
Net cash from (used) investing	16 494	5 207	(12 552)	(36 721)	(36 721)	(36 721)	(18 662)	-	-	-
Net cash from (used) financing	(576)	(514)	(289)	826	826	826	1 269	-	-	-
Cash/cash equivalents at the year end	3 950	1 012	2 085	(4 250)	(4 250)	(4 250)	3 245	(10 517)		

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	-	-	27 352	34 363	34 406	34 406	32 125	38 314	40 370	42 735
Service charges	-	-	28 909	42 436	39 996	39 996	38 142	46 519	54 794	65 699
Investment revenue	-	-	565	863	863	863	393	600	600	600
Transfers recognised - operational	-	-	41 578	27 270	47 585	47 585	43 680	55 439	66 596	73 109
Other own revenue	-	-	12 040	11 241	13 456	13 456	9 199	13 083	14 133	14 981
Total Revenue (excluding capital transfers and contributions)	-	-	110 444	116 173	136 306	136 306	123 538	153 955	176 494	197 124
Employee costs	-	-	37 280	45 712	46 441	46 441	44 575	51 818	56 981	62 288
Remuneration of councillors	-	-	9 871	10 837	9 851	9 851	10 520	11 491	12 456	13 502
Depreciation & asset impairment	-	-	5 603	5 659	5 659	5 659	2 290	5 263	5 652	5 992
Finance charges	-	-	43	167	41	41	871	36	32	29
Materials and bulk purchases	-	-	14 815	18 346	18 805	18 805	18 568	24 372	31 277	40 172
Transfers and grants	-	-	246	270	270	270	340	359	378	397
Other expenditure	-	-	45 780	55 220	54 968	54 968	54 936	60 405	69 359	74 044
Total Expenditure	-	-	113 637	136 211	136 034	136 034	132 100	153 743	176 135	196 423
Surplus/(Deficit)	-	-	(3 193)	(20 038)	272	272	(8 562)	212	359	701
Transfers recognised - capital	-	-	-	16 150	-	-	5 545	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	(3 193)	(3 888)	272	272	(3 017)	212	359	701
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	(3 193)	(3 888)	272	272	(3 017)	212	359	701
<u>Capital expenditure & funds sources</u>										
Capital expenditure	-	-	23 690	42 545	63 050	63 050	35 687	52 642	52 138	53 980
Transfers recognised - capital	-	-	18 895	37 018	63 049	63 049	13 369	52 642	52 138	53 980
Public contributions & donations	-	-	-	-	-	-	16 258	-	-	-
Borrowing	-	-	-	-	-	-	4 297	-	-	-
Internally generated funds	-	-	4 795	5 526	-	-	488	-	-	-
Total sources of capital funds	-	-	23 690	42 545	63 049	63 049	34 411	52 642	52 138	53 980
<u>Financial position</u>										
Total current assets	-	-	40 104	31 616	34 969	34 969	-	28 166	32 825	30 506
Total non current assets	-	-	203 792	220 001	217 001	217 001	-	248 025	272 346	299 050
Total current liabilities	-	-	26 949	19 450	20 580	20 580	-	16 374	24 590	22 349
Total non current liabilities	-	-	10 681	12 400	13 300	13 300	-	11 928	12 521	13 199
Community wealth/Equity	-	-	206 265	219 767	218 090	218 090	-	247 889	268 060	294 008
<u>Cash flows</u>										
Net cash from (used) operating	(11 115)	(7 630)	13 915	29 560	29 560	29 560	18 553	(10 517)	168	879
Net cash from (used) investing	16 494	5 207	(12 552)	(36 721)	(36 721)	(36 721)	(18 662)	-	-	-
Net cash from (used) financing	(576)	(514)	(289)	826	826	826	1 269	-	-	-
Cash/cash equivalents at the year end	3 950	1 012	2 085	(4 250)	(4 250)	(4 250)	3 245	(10 517)	(10 349)	(9 470)
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	-	13 681	9 511	16 120	16 120	-	8 697	12 644	11 383
Application of cash and investments	-	5 689	9 912	4 214	8 641	8 641	-	4 586	9 593	7 641
Balance - surplus (shortfall)	-	(5 689)	3 770	5 297	7 479	7 479	-	4 111	3 051	3 742
<u>Asset management</u>										
Asset register summary (WDV)	-	-	23 690	244 105	63 050	63 050	35 687	324 567	369 004	415 290
Depreciation & asset impairment	-	-	5 603	5 659	5 659	5 659	2 290	5 263	5 652	5 992
Renewal of Existing Assets	-	-	-	-	-	-	-	2 689	6 463	3 858
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	5 498	6 559	7 709	12 865	12 865	12 865	12 836	12 955	13 128	12 772
<u>Households below minimum service level</u>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	412	474	309	461	461	461	461	583	721	793
Refuse:	2	2	2	2	2	2	2	2	2	2

Kwazulu-Natal: uMlalazi(KZN284) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	58 931	69 158	69 332	69 332	78 561	85 298	92 094
Executive & Council				56 841	67 119	67 066	67 066	76 271	82 755	89 500
Budget & Treasury Office				1 815	1 977	2 204	2 204	2 182	2 434	2 486
Corporate Services				275	62	62	62	108	109	109
<i>Community and Public Safety</i>		-	-	13 843	15 095	16 450	16 450	15 650	18 643	21 048
Community & Social Services				200	2 510	1 633	1 633	1 308	1 477	1 587
Sport And Recreation				1 521	47	1 612	1 612	2 008	2 827	3 395
Public Safety				3 412	3 468	3 669	3 669	4 632	5 792	6 352
Housing				3 657	3 868	4 258	4 258	1 953	2 363	3 176
Health				5 053	5 203	5 279	5 279	5 749	6 183	6 538
<i>Economic and Environmental Services</i>		-	-	5 746	5 280	7 335	7 335	8 219	12 193	12 621
Planning and Development				364	93	1 185	1 185	1 030	1 261	1 540
Road Transport				5 381	5 187	6 150	6 150	7 189	10 932	11 081
Environmental Protection										
<i>Trading Services</i>		-	-	31 925	42 789	43 189	43 189	51 526	60 360	71 361
Electricity				26 404	35 799	35 799	35 799	42 130	49 693	59 911
Water										
Waste Water Management				1	1	1	1	1	1	1
Waste Management				5 520	6 990	7 390	7 390	9 395	10 666	11 450
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	110 444	132 323	136 306	136 306	153 955	176 494	197 124
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	45 333	54 011	54 764	54 764	56 589	60 573	64 765
Executive & Council				36 020	43 816	43 159	43 159	45 191	47 977	50 902
Budget & Treasury Office				4 956	7 023	7 926	7 926	7 168	7 983	8 807
Corporate Services				4 357	3 172	3 680	3 680	4 230	4 612	5 055
<i>Community and Public Safety</i>		-	-	26 469	32 730	32 609	32 609	34 971	39 725	43 619
Community & Social Services				1 388	10 869	4 407	4 407	4 677	5 266	5 663
Sport And Recreation				6 022	1 120	6 573	6 573	7 807	9 171	10 328
Public Safety				9 153	10 136	10 552	10 552	12 897	14 588	15 825
Housing				3 633	3 888	4 310	4 310	1 943	2 345	3 147
Health				6 273	6 717	6 767	6 767	7 647	8 355	8 657
<i>Economic and Environmental Services</i>		-	-	9 285	9 537	11 798	11 798	12 876	17 533	18 603
Planning and Development				1 339	1 241	2 364	2 364	2 585	2 965	3 390
Road Transport				7 946	8 296	9 434	9 434	10 290	14 568	15 213
Environmental Protection										
<i>Trading Services</i>		-	-	32 536	39 932	36 847	36 847	49 297	58 292	69 424
Electricity				25 095	30 834	27 334	27 334	37 440	45 371	55 442
Water										
Waste Water Management				285	361	411	411	414	453	495
Waste Management				7 157	8 737	9 101	9 101	11 442	12 468	13 487
<i>Other</i>	4			14		16	16	11	11	12
Total Expenditure - Standard	3	-	-	113 637	136 211	136 034	136 034	153 743	176 135	196 423
Surplus/(Deficit) for the year		-	-	(3 193)	(3 888)	272	272	212	359	701

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: uMlalazi(KZN284) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
Revenue By Source												
Property rates	2	-	-	26 432	33 140	33 456	33 456	31 005	37 364	39 420	41 785	
Property rates - penalties and collection charges		-	-	920	1 223	950	950	1 120	950	950	950	
Service charges - electricity revenue	2	-	-	24 475	34 428	34 428	34 428	32 713	40 520	47 913	57 888	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	2	-	-	4 435	5 689	5 568	5 568	5 429	5 999	6 881	7 811	
Service charges - other		-	-	-	2 320	-	-	-	-	-	-	
Rental of facilities and equipment		-	-	969	1 020	1 038	1 038	1 419	1 011	1 071	1 136	
Interest earned - external investments		-	-	565	863	863	863	393	600	600	600	
Interest earned - outstanding debtors		-	-	-	1	-	-	0	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	
Fines		-	-	2 303	2 701	2 698	2 698	3 581	4 230	4 769	5 297	
Licences and permits		-	-	792	436	3	3	2 060	12	12	12	
Agency services		-	-	-	-	-	-	15	-	-	-	
Transfers recognised - operational		-	-	41 578	27 270	47 585	47 585	43 680	55 439	66 596	73 109	
Other own revenue	2	-	-	7 260	4 583	7 217	7 217	1 869	7 630	8 081	8 336	
Gains on disposal of PPE		-	-	715	2 501	2 500	2 500	255	200	200	200	
Total Revenue (excl. capital transfers and contributions)			-	-	110 444	116 173	136 306	136 306	123 538	153 955	176 494	197 124
Expenditure By Type												
Employee related costs	2	-	-	37 280	45 712	46 441	46 441	44 575	51 818	56 981	62 288	
Remuneration of councillors		-	-	9 871	10 837	9 851	9 851	10 520	11 491	12 456	13 502	
Debt impairment	3	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	2	-	-	5 603	5 659	5 659	5 659	2 290	5 263	5 652	5 992	
Finance charges		-	-	43	167	41	41	871	36	32	29	
Bulk purchases	2	-	-	14 815	18 346	18 805	18 805	18 568	24 372	31 277	40 172	
Other Materials	8	-	-	-	-	-	-	-	-	-	-	
Contract services		-	-	7 134	11 442	10 319	10 319	11 593	13 921	13 866	14 693	
Transfers and grants		-	-	246	270	270	270	340	359	378	397	
Other expenditure	4,5	-	-	38 646	43 778	41 539	41 539	43 343	46 485	55 492	59 352	
Loss on disposal of PPE		-	-	-	-	3 109	3 109	-	-	-	-	
Total Expenditure			-	-	113 637	136 211	136 034	136 034	132 100	153 743	176 135	196 423
Surplus/(Deficit)												
Transfers recognised - capital	6	-	-	(3 193)	(20 038)	272	272	(8 562)	212	359	701	
Contributions recognised - capital		-	-	-	16 150	-	-	5 545	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	
		-	-	(3 193)	(3 888)	272	272	(3 017)	212	359	701	
Surplus/(Deficit) after capital transfers and contributions			-	-	-	-	-	-	-	-	-	
Taxation		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation			-	-	(3 193)	(3 888)	272	272	(3 017)	212	359	701
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality			-	-	(3 193)	(3 888)	272	272	(3 017)	212	359	701
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year			-	-	(3 193)	(3 888)	272	272	(3 017)	212	359	701

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: uMlalazi(KZN284) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	509	492	443	443	1 087	2 370	232	269
Executive & Council				194	332	303	303	268	285	42	49
Budget & Treasury Office				315	160	130	130	94	130	120	125
Corporate Services						10	10	725	1 955	70	95
<i>Community and Public Safety</i>		-	-	11 313	14 702	11 751	11 751	7 240	29 783	25 587	32 466
Community & Social Services				5 621	2 635	3 761	3 761	2 157	4 484	1 982	8 259
Sport And Recreation				4 124	3 903	5 411	5 411	3 058	4 030	630	1 422
Public Safety				1 568	664	2 549	2 549	2 002	1 249	975	785
Housing					7 500				20 000	22 000	22 000
Health						30	30	23	20		
<i>Economic and Environmental Services</i>		-	-	10 388	19 899	46 556	46 556	20 180	13 201	24 713	19 704
Planning and Development				26	255	200	200	43	54	475	30
Road Transport				10 362	19 644	46 356	46 356	20 136	13 147	24 238	19 674
Environmental Protection											
<i>Trading Services</i>		-	-	1 481	7 452	4 299	4 299	7 177	7 288	1 606	1 540
Electricity				177	1 990	1 875	1 875	2 374	3 792	1 076	1 210
Water											
Waste Water Management				40	200	260	260	134	250	250	250
Waste Management				1 264	5 262	2 164	2 164	4 670	3 246	280	80
<i>Other</i>								3			
Total Capital Expenditure - Standard	3	-	-	23 690	42 545	63 050	63 050	35 687	52 642	52 138	53 980
Funded by:											
National Government				18 895	37 018	62 995	62 995	13 369	52 642	52 138	53 980
Provincial Government											
District Municipality						54	54				
Other transfers and grants											
Transfers recognised - capital	4	-	-	18 895	37 018	63 049	63 049	13 369	52 642	52 138	53 980
Public contributions and donations	5							16 258			
Borrowing	6							4 297			
Internally generated funds				4 795	5 526			488			
Total Capital Funding	7	-	-	23 690	42 545	63 049	63 049	34 411	52 642	52 138	53 980

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: uMlalazi(KZN284) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash				26	27	3 100	3 100		28	29	30
Call investment deposits	1			15 987	10 483	13 019	13 019		10 720	14 256	12 830
Consumer debtors	1			21 170	18 000	16 500	16 500		15 499	16 792	15 955
Other debtors				1 067	1 500	800	800		418	397	476
Current portion of long-term receivables				23		50	50		19	17	15
Inventory	2			1 830	1 606	1 500	1 500		1 482	1 334	1 200
Total current assets		-	-	40 104	31 616	34 969	34 969	-	28 166	32 825	30 506
Non current assets											
Long-term receivables				981		900	900		979	978	977
Investments				1	1	1	1		1	1	1
Investment property				5 931		6 100	6 100		8 821	9 321	9 821
Investment in Associate											
Property, plant and equipment	3			196 879	220 000	210 000	210 000		238 224	262 046	288 251
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	203 792	220 001	217 001	217 001	-	248 025	272 346	299 050
TOTAL ASSETS		-	-	243 896	251 617	251 970	251 970	-	276 191	305 171	329 556
LIABILITIES											
Current liabilities											
Bank overdraft	1			2 333	1 000				2 052	1 642	1 478
Borrowing	4			79	100	150	150		87	90	95
Consumer deposits				728	750	880	880		820	830	840
Trade and other payables	4			23 272	17 000	19 000	19 000		12 815	21 418	19 316
Provisions				537	600	550	550		600	610	620
Total current liabilities		-	-	26 949	19 450	20 580	20 580	-	16 374	24 590	22 349
Non current liabilities											
Borrowing				717	2 700	3 750	3 750		3 500	3 250	3 000
Provisions				9 964	9 700	9 550	9 550		8 428	9 271	10 199
Total non current liabilities		-	-	10 681	12 400	13 300	13 300	-	11 928	12 521	13 199
TOTAL LIABILITIES		-	-	37 630	31 850	33 880	33 880	-	28 302	37 111	35 548
NET ASSETS	5	-	-	206 265	219 767	218 090	218 090	-	247 889	268 060	294 008
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)				125 843	128 000	128 000	128 000		143 959	118 878	148 066
Reserves	4			80 422	91 767	90 090	90 090		103 930	149 182	145 942
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	206 265	219 767	218 090	218 090	-	247 889	268 060	294 008

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: uMlalazi(KZN284) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		53 457	58 729	85 916	90 444	90 444	90 444	79 807	90 091	112 179	126 450
Government - operating	1	34 645	39 563	54 618	81 716	81 716	81 716	84 162	52 548	63 524	69 883
Government - capital	1										
Interest									600	600	600
Dividends											
Payments											
Suppliers and employees		(34 750)	(40 584)	(47 215)	(112 400)	(112 400)	(112 400)	(114 524)	(101 964)	(114 958)	(131 052)
Finance charges		(63 706)	(64 860)	(79 405)	(30 000)	(30 000)	(30 000)	(30 893)	(5 304)	(5 684)	(6 020)
Transfers and grants	1	(760)	(479)		(200)	(200)	(200)		(46 488)	(55 493)	(58 982)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 115)	(7 630)	13 915	29 560	29 560	29 560	18 553	(10 517)	168	879
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors		23	22	24	24	24	24	10 265			
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		25 282	23 926	9 829	5 800	5 800	5 800	3 506			
Payments											
Capital assets		(8 811)	(18 741)	(22 404)	(42 545)	(42 545)	(42 545)	(32 432)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		16 494	5 207	(12 552)	(36 721)	(36 721)	(36 721)	(18 662)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					1 000	1 000	1 000	1 354			
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		95	92	(19)	96	96	96	55			
Payments											
Repayment of borrowing		(671)	(606)	(270)	(270)	(270)	(270)	(140)			
NET CASH FROM/(USED) FINANCING ACTIVITIES		(576)	(514)	(289)	826	826	826	1 269	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD											
		4 802	(2 938)	1 074	(6 335)	(6 335)	(6 335)	1 160	(10 517)	168	879
Cash/cash equivalents at the year begin:	2		3 950	1 012	2 085	2 085	2 085	2 085		(10 517)	(10 349)
Cash/cash equivalents at the year end:	2	3 950	1 012	2 085	(4 250)	(4 250)	(4 250)	3 245	(10 517)	(10 349)	(9 470)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: uMlalazi(KZN284) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	23 690	42 545	63 050	63 050	49 953	45 675	50 122
Infrastructure - Road Transport				9 919	8 750	46 249	46 249	11 422	20 278	18 674
Infrastructure - Electricity				112	1 070	1 370	1 370	3 210	425	125
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other				1 753	23 390	2 645	2 645	23 775	22 080	22 500
Infrastructure		-	-	11 783	33 211	50 264	50 264	38 407	42 783	41 299
Community				10 624	6 398	9 169	9 169	7 322	950	7 073
Heritage assets										
Investment properties								1 890		
Other assets	6			1 283	2 936	3 617	3 617	2 334	1 942	1 749
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	2 689	6 463	3 858
Infrastructure - Road Transport								1 375	640	690
Infrastructure - Electricity								582	651	885
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other								5	3 575	1 500
Infrastructure		-	-	-	-	-	-	1 962	4 866	3 075
Community								500	1 280	500
Heritage assets										
Investment properties										
Other assets	6							227	317	283
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	9 919	8 750	46 249	46 249	12 797	20 918	19 364
Infrastructure - Electricity		-	-	112	1 070	1 370	1 370	3 792	1 076	1 010
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	1 753	23 390	2 645	2 645	23 780	25 655	24 000
Infrastructure		-	-	11 783	33 211	50 264	50 264	40 369	47 649	44 374
Community		-	-	10 624	6 398	9 169	9 169	7 822	2 230	7 573
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	1 890	-	-
Other assets	6	-	-	1 283	2 936	3 617	3 617	2 561	2 259	2 032
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	23 690	42 545	63 050	63 050	52 642	52 138	53 980
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport				9 919	68 015	46 249	46 249	85 114	103 222	119 773
Infrastructure - Electricity				112	11 560	1 370	1 370	19 540	19 998	20 110
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other				1 753	35 982	2 645	2 645	35 228	40 343	38 506
Infrastructure		-	-	11 783	115 556	50 264	50 264	139 882	163 562	178 389
Community				10 624	15 900	9 169	9 169	47 610	48 342	54 768
Heritage assets										
Investment properties					6 358			8 497	8 433	8 369
Other assets	6			1 283	106 291	3 617	3 617	128 579	148 666	173 764
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	23 690	244 105	63 050	63 050	324 567	369 004	415 290
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3			5 603	5 659	5 659	5 659	5 263	5 652	5 992
Repairs and Maintenance by Asset Class		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	-	5 603	5 659	5 659	5 659	5 263	5 652	5 992
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.4%	14.2%	7.7%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	51.1%	114.3%	64.4%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	2.0%	1.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)		675	1 074	991	1 412	1 412	1 412	1 552	1 707	1 878
Electricity - prepaid (min.service level)		1 889	2 496	2 772	3 949	3 949	3 949	4 340	4 774	5 251
<i>Minimum Service Level and Above sub-total</i>		2 564	3 570	3 763	5 361	5 361	5 361	5 892	6 481	7 129
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources		412	474	309	461	461	461	583	721	793
<i>Below Minimum Service Level sub-total</i>		412	474	309	461	461	461	583	721	793
Total number of households	5	2 976	4 044	4 072	5 822	5 822	5 822	6 475	7 202	7 922
<u>Refuse:</u>										
Removed at least once a week		2 974	4 042	4 070	5 820	5 820	5 820	6 473	7 200	7 920
<i>Minimum Service Level and Above sub-total</i>		2 974	4 042	4 070	5 820	5 820	5 820	6 473	7 200	7 920
Removed less frequently than once a week										
Using communal refuse dump		2	2	2	2	2	2	2	2	2
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		2	2	2	2	2	2	2	2	2
Total number of households	5	2 976	4 044	4 072	5 822	5 822	5 822	6 475	7 202	7 922
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)		50	50	50	50	50	50	50	50	50
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)								4 947	2 417	2 658
Property rates (other exemptions, reductions and rebates)		4 997	5 888	6 899	11 766	11 766	11 766	6 477	9 053	8 185
Water										
Sanitation										
Electricity/other energy		267	353	401	664	664	611	972	972	1 134
Refuse		234	318	409	435	435	459	559	686	795
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	5 498	6 559	7 709	12 865	12 865	12 836	12 955	13 128	12 772

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)